

**Federal Grants Fund**  
**Balance Sheet - Statutory Basis**

June 30, 2001  
(Amounts in thousands)

	2001	2000
<b>ASSETS</b>		
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	\$ 217,707	\$ 214,631
Total assets.....	\$ 217,707	\$ 214,631
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 26,840	\$ 54,134
Accounts payable.....	157,413	145,913
Accrued payroll.....	6,234	5,830
Unearned federal revenue.....	18,966	-
Total liabilities.....	209,453	205,877
Fund balance:		
Designated for specific purpose.....	8,254	8,754
Total fund balance (deficit).....	8,254	8,754
Total liabilities and fund balance.....	\$ 217,707	\$ 214,631

**Federal Grants Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Statutory Basis**

Fiscal Year Ended June 30, 2001  
(Amounts in thousands)

	2001	2000
<b>REVENUES AND OTHER FINANCING SOURCES</b>		
Revenues:		
Federal grants and reimbursements.....	\$ 1,449,784	\$ 1,360,064
Miscellaneous.....	47	43
Total revenues.....	<u>1,449,831</u>	<u>1,360,107</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>
Total revenues and other financing sources.....	<u>1,449,831</u>	<u>1,360,107</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Expenditures:		
Judiciary.....	626	276
Governor and Lieutenant Governor.....	-	50
Secretary of the Commonwealth.....	973	727
Treasurer and Receiver-General.....	2,305	1,321
Attorney General.....	7,627	6,060
District Attorney.....	3,357	3,520
Sheriff's Departments.....	2,561	1,770
Disabled Persons Protection Commission.....	25	-
Board of Library Commissioners.....	3,007	2,735
Administration and finance.....	5,381	5,013
Environmental affairs.....	19,317	18,625
Communities and development.....	305,545	269,796
Health and human services.....	281,388	269,130
Transportation and construction.....	5,896	8,229
Education.....	536,505	507,863
Higher education.....	7,236	6,127
Public safety.....	46,133	33,260
Economic development.....	1,376	3,805
Elder affairs.....	26,990	26,726
Consumer affairs.....	769	1,178
Labor.....	124,421	136,552
Total expenditures.....	<u>1,381,438</u>	<u>1,302,763</u>
Other financing uses:		
Fringe benefit cost assessment.....	35,743	28,594
Operating transfers out.....	33,150	31,087
Total other financing uses.....	<u>68,893</u>	<u>59,681</u>
Total expenditures and other financing uses.....	<u>1,450,331</u>	<u>1,362,444</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(500)	(2,337)
Fund balance (deficit) at beginning of year.....	8,754	11,091
Fund balance (deficit) at end of year.....	<u>\$ 8,254</u>	<u>\$ 8,754</u>